

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Record Request Response

Record Request No.: AG-RR-27

Referring to DTE Record Request No. 5 and AG-7-5 (Electric), please reconcile the accumulated amortization amounts of \$92,830 with the five credit amounts for each one of the projects of \$97,066, a difference of \$4,236.

Response:

There is no relationship between the amounts of \$92,830 and \$97,066.

The amount of \$97,066 represents five annual credit adjustments to the Customer Information System (CIS) from 1998 – 2001, before (in connection with the implementation of DTE 99-110) the asset was transferred to Utility Plant in December 2001. The amount is shown only for the purpose of illustrating how the \$1,144,086 cost of the CIS was developed.

The December 31, 2001 balance in the reserve for amortization of \$92,830 represents the test-year amortization credits for both Gas and Electric Division included on Schedules MHC 7-21 (Gas) and MHC 7-18 (Electric), excluding the \$13,819 for amortization of DTE 99-118 Rate Case costs in accordance with the Department order in that proceeding. The amortization of \$13,819 was not recorded in the reserve for amortization. The amount of \$92,830 is calculated by adding the test year Gas Division amortization of \$44,279 indicated on MHC 7-21 (Gas) to the test year Electric Division amortization of \$62,370 less the DTE 99-118 amortization of \$13,819 indicated on MHC 7-18 (Electric) ($\$44,279 + \$62,370 - \$13,819 = \$92,830$).

Person Responsible: Mark H. Collin